

## Senate Bill No. 1186

### CHAPTER 292

An act to amend Section 7286.80 of the Revenue and Taxation Code, relating to taxation.

[Approved by Governor September 10, 2001. Filed  
with Secretary of State September 12, 2001.]

#### LEGISLATIVE COUNSEL'S DIGEST

SB 1186, Chesbro. Transactions and use tax: City of Sebastopol.

Existing law authorizes various local governmental entities, in accordance with certain limitations and approval requirements, to levy transactions and use taxes in accordance with the procedures and requirements set forth in the Transactions and Use Tax Law. Existing law authorizes the City of Sebastopol, subject to the approval of  $\frac{2}{3}$  of the voters voting on the issue at an election, to levy a transactions and use tax pursuant to the Transactions and Use Tax Law at a rate of 0.125% for general revenue purposes.

This bill would authorize the City of Sebastopol, subject to the approval of a majority of the voters voting on the issue at an election, to levy a transactions and use tax pursuant to the Transactions and Use Tax Law at a rate of 0.125% for general revenue purposes.

This bill also would make legislative findings and declarations as to the necessity of a special statute.

*The people of the State of California do enact as follows:*

SECTION 1. Section 7286.80 of the Revenue and Taxation Code is amended to read:

7286.80. (a) Subject to subdivision (b), the City of Sebastopol may levy a transactions and use tax at a rate of 0.125 percent, if an ordinance or resolution proposing that tax is approved by two-thirds of all of the members of the city council and the tax is approved by a majority vote of qualified voters of the city voting in an election on the issue.

(b) (1) Any transactions and use tax imposed pursuant to this section shall be levied in accordance with Part 1.6 (commencing with Section 7251).

(2) The net revenues derived from a tax imposed pursuant to this section shall be expended for general revenue purposes.

SEC. 2. The Legislature finds and declares that a special law is necessary and that a general law cannot be made applicable within the

meaning of Section 16 of Article IV of the California Constitution because of the uniquely difficult fiscal pressures being experienced by the City of Sebastopol in providing essential services and funding for city programs and operations.

